

## County Auditor

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### Department Overview

The Gallatin County Auditor's Office independently serves the citizens of Gallatin County by promoting accountability, fiscal integrity and openness in county government. The Office ensures the proper use of public resources by following laws, regulations and by working with local government and its citizens.

The County Auditor is an elected position, elected to a four-year term. In general, the Auditor's responsibilities include, but are not limited to the following:

To audit all claims against the county for compliance with county policies, state law and generally accepted accounting principles. Based on this review the Auditor makes a recommendation to the Board of County Commissioners to approve or deny payment of each claim presented. The County Auditor also examines the books and accounts of county and township officers on a quarterly basis and other duties assigned by the County Commissioners.

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### Department Goals

- To promote open and accountable government by providing independent and impartial reviews, public access to information, and service for County government and the public.
  - To ensure that County government is honest, efficient, effective, equitable and fully accountable to its citizens.
  - Effect change when needed and support exiting good practices with technical assistance, advocacy special studies and audits.
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### Recent Accomplishments

- Increased the scope of scheduled audits.
- Conducted special audits of Youth Probation, Clerk of District Court and Landfill.
- Worked with Clerk & Recorder's Accounting Office to minimize duplication of work.
- Reduced Accounting Technician to ½ status
- Conducted internal control audits on various departments
- Identified gaps and facilitated conversations enabling better collections of fines and fees.
- Conducted fixed asset audit and assisted with special projects on Gallatin County Solid Waste District.
- Changed and implemented a new credit card system – reducing claims and headaches.
- Cleaned up Vendor Accounts
- Held two surplus property sales for Gallatin County.
- Worked with the Treasurer's Office to account for all monies at the Fair gates.
- Conducted one on one training with individuals.

# GENERAL GOVERNMENT

## County Auditor

### Department Budget

Object of Expenditure	Actual FY 2004	Budget FY 2005	Actual FY 2005	Request FY 2006	Preliminary FY 2006	Final FY 2006
Personnel	\$ 132,649	\$ 151,103	\$ 140,851	\$ 126,689	\$ 133,729	\$ 134,752
Operations	15,271	18,739	16,571	19,463	19,463	19,463
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	2,478	18,000	-	18,000
Transfers Out	-	-	-	1,250	-	-
<b>Total</b>	<b>\$ 147,920</b>	<b>\$ 169,842</b>	<b>\$ 159,900</b>	<b>\$ 165,402</b>	<b>\$ 153,192</b>	<b>\$ 172,215</b>

### Budget by Fund Group

General Fund	\$ 147,920	\$ 169,842	\$ 159,900	\$ 165,402	\$ 153,192	\$ 154,215
Special Revenue Funds	-	-	-	-	-	18,000
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
<b>Total</b>	<b>\$ 147,920</b>	<b>\$ 169,842</b>	<b>\$ 159,900</b>	<b>\$ 165,402</b>	<b>\$ 153,192</b>	<b>\$ 172,215</b>

### Funding Sources

Tax Revenues	\$ -	\$ -	\$ -	\$ -	\$ 42,221	\$ 42,753
Non-Tax Revenues	-	-	-	-	71,510	70,098
Cash Reappropriated	-	-	-	-	39,461	59,364
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 153,192</b>	<b>\$ 172,215</b>

### Department Personnel

#### Personnel Summary

No	FT/PT	Title	FTE
1	Full-Time	Elected County Auditor	1.00
1	Full-Time	Accountant	1.00
1	Part-Time	Accounting Tech.	0.50
Total Program FTE			2.50

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### 2006 Budget Highlights

#### Personnel

- Reduction in Personnel due to change in status of one full-time position to part-time status.

#### Operations

- No significant changes.

#### Capital

- Auditor Remodel \$18,000 to facilitate the Accounting Offices need for space.

### County Commission Goals/Department Response

The County Commission established a set of overarching goals for the county government. Listed below are the County Commission's goals, followed by the methods by which the Auditor's Office is striving to fulfill those goals.

#### Exceptional Customer Service

- To promote open and accountable government by providing independent and impartial reviews public access to information, and service for County government and the public.

#### Be Model for Excellence in Government

- To ensure that County government is honest, efficient, effective, equitable and fully accountable to its citizens.
- Effect change when needed and support exiting good practices with technical assistance, advocacy special studies and audits.
- Continue level of service to taxpayers, vendors and county employees; and
- Continue to find ways to reduce duplication of work and eliminate excess in county government.

#### Improve Communications

- Facilitate meetings between Elected Officials, Departments and Agencies to resolve issues.
- Identified gaps and facilitated conversations enabling better collections of fines and fees between offices.

#### To be the Employer of Choice

- Promote training and education of staff.

## County Auditor

## WORKLOAD INDICATORS/PERFORMANCE MEASURERS

## Workload Indicators

Indicator	Actual FY 2003	Actual FY 2004	Actual FY 2005	Projected FY 2006
1 . Number of Claims Processed				
2 . Internal Audits Conducted				
3 . Special projects assigned				

## Performance Measures

Measure	Actual FY 2003	Actual FY 2004	Actual FY 2005	Projected FY 2006
1 . Audit all accounts on a quarterly basis	100%	100%	100%	100%
2 . Unqualified audit - Countywide	100%	100%	100%	100%

## Commentary